

§ 252.148

forward one copy to the regional director (compliance).

(Sec. 201, Pub. L. 85-859, 72 Stat. 1334, as amended, 1335, as amended (26 U.S.C. 5053, 5056))

§ 252.148 Brewer's report.

The brewer's records shall reflect the quantity of beer or beer concentrate removed without payment of tax under this subpart, and the brewer shall report the quantity of beer or beer concentrate so removed on Form 5130.9. The total quantity of beer or beer concentrate involved in all export shipments returned during any reporting period will be reported as a separate entry on Form 5130.9.

(Approved by the Office of Management and Budget under control number 1512-0052)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1334, as amended (26 U.S.C. 5053))

[T.D. ATF-224, 51 FR 7699, Mar. 5, 1986, as amended by T.D. ATF-345, 58 FR 40358, July 28, 1993]

§ 252.149 Losses.

When there has been a loss of beer or beer concentrate while in transit from the brewery to a port for exportation, or for lading as supplies on a vessel or aircraft, or to a foreign-trade zone, the provisions of subpart O of this part, with respect to losses are applicable.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1333, as amended, 1334, as amended (26 U.S.C. 5051, 5053))

§ 252.150 Charges and credits on bond.

The removal of beer concentrate from the brewery without payment of tax under this subpart will constitute a charge against the brewer's bond, Form 5130.22, of an amount equal to the tax which would be due on removal for consumption or sale, including penalties and interest, on all beer used to produce the concentrate which is removed. The satisfactory accounting for concentrate so removed will constitute a credit to the bond.

[T.D. ATF-224, 51 FR 7698, Mar. 5, 1986; 51 FR 9190, Mar. 18, 1986]

(Sec. 201, Pub. L. 85-859, 72 Stat. 1333, as amended, 1334, as amended (26 U.S.C. 5051, 5053))

27 CFR Ch. I (4-1-99 Edition)

Subpart H—Withdrawal of Specially Denatured Spirits, Free of Tax, for Exportation or Transfer to a Foreign-Trade Zone

§ 252.151 General.

Specially denatured spirits may, under this part, be withdrawn from the bonded premises of a distilled spirits plant, free of tax, for:

(a) Exportation; or

(b) Transfer to and deposit in a foreign-trade zone for exportation or for storage pending exportation.

All such withdrawals shall be made under a consent of surety on the proprietor's operations or unit bond, as prescribed in § 252.58(c).

(48 Stat. 999, as amended, 72 Stat. 1362; 19 U.S.C. 81c, 26 U.S.C. 5214)

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71724, Dec. 11, 1979]

§ 252.152 Notice, ATF Form 5100.11.

Notice of withdrawal of specially denatured spirits, as authorized in § 252.151 shall be made on ATF Form 5100.11 by the proprietor of the distilled spirits plant from which the denatured spirits are to be withdrawn. Upon removal of the denatured spirits from the bonded premises, a copy of the form shall be submitted to the regional director (compliance).

[T.D. ATF-198, 50 FR 8560, Mar. 1, 1985]

§ 252.153 Withdrawal procedure.

The provisions of §§ 252.93, 252.94, 252.98, 252.105, and 252.117 in respect of method of conveyance, authorized containers, gauging, inspection, approval and shipment, report of removal, and disposition of forms shall be applicable to specially denatured spirits to be withdrawn under the provisions of this subpart.

(48 Stat. 999, as amended, 72 Stat. 1362; 19 U.S.C. 81c, 26 U.S.C. 5214)

[T.D. ATF-46, 42 FR 44774, Sept. 6, 1977]

§ 252.154 Export marks.

In addition to the marks and brands required to be placed on packages and cases at the time they are filled under

the provisions of part 19 of this chapter, the proprietor shall mark the word "Export" on the Government side of each case or Government head of each container before removal from the bonded premises for any exportation authorized under this subpart.

(Sec. 3, Act of June 18, 1934, 48 Stat. 999, as amended (19 U.S.C. 81c); sec. 201, Pub. L. 85-859, 72 Stat. 1362, as amended (26 U.S.C. 5214))

[T.D. ATF-82, 46 FR 21159, Apr. 9, 1981]

§ 252.155 Consignment, shipment, and delivery.

The consignment, shipment, and delivery of specially denatured spirits withdrawn free of tax under this subpart shall be made under the provisions of subpart M of this part.

(48 Stat. 999, as amended, 72 Stat. 1362; 19 U.S.C. 81c, 26 U.S.C. 5214)

§ 252.156 Losses.

Where there has been a loss of specially denatured spirits while in transit from the bonded premises of a distilled spirits plant to a port of export or a foreign-trade zone, the exporter shall file claim for allowance of the loss in accordance with the provisions of subpart O of this part.

RETURN OF SPECIALLY DENATURED SPIRITS TO BONDED PREMISES

§ 252.160 General.

Specially denatured spirits, which have been lawfully withdrawn free of tax under the provisions of this part for exportation, or for deposit in a foreign-trade zone, may, subject to the requirements of § 252.161, be returned:

- (a) To the bonded premises of a distilled spirits plant for redistillation; or
- (b) To the bonded premises of any distilled spirits plant pending subsequent lawful withdrawal free of tax. However, such specially denatured spirits may only be returned before they are exported, or deposited in a foreign-trade zone. If the specially denatured spirits are to be returned to bonded premises for storage without redistillation, the proprietor shall also execute a consent of surety Form 1533 to extend the terms of his operations or unit

bond to cover the return and storage of such specially denatured spirits.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1362, as amended, 1365, as amended (26 U.S.C. 5214, 5223))

[T.D. ATF-198, 50 FR 8561, Mar. 1, 1985]

§ 252.161 Notice of return of specially denatured spirits.

If a proprietor of a distilled spirits plant desires to return specially denatured spirits to his plant as provided in § 252.160, he shall file a notice with the regional director (compliance) for the region in which his plant is located. A copy of the notice shall be prepared for submission to the customs official, as required by § 252.162. The notice shall be executed under the penalties of perjury and shall show:

- (a) Name, address, and plant number of the distilled spirits plant to which the specially denatured spirits are to be returned.
- (b) Name, address, and plant number of the distilled spirits plant from which the specially denatured spirits were withdrawn.
- (c) Serial number of the ATF Form 5100.11 and the date withdrawn.
- (d) Present location of specially denatured spirits to be returned.
- (e) Description of the specially denatured spirits—kind, serial numbers of containers, and quantity in wine gallons.
- (f) Reason for return of the specially denatured spirits.
- (g) Disposition to be made of specially denatured spirits, i.e. redistillation or return to processing on the bonded premises.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1362, as amended, 1365, as amended (26 U.S.C. 5214, 5223))

[25 FR 5734, June 23, 1960. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-62, 44 FR 71724, Dec. 11, 1979; T.D. ATF-198, 50 FR 8561, Mar. 1, 1985]

§ 252.162 Responsibility for return of specially denatured spirits.

The principal on the bond under which the specially denatured spirits were withdrawn free of tax shall be responsible for arranging the return of the spirits to the distilled spirits plant receiving them. The principal or his agent shall submit a copy of the notice